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IDAHO PUBLIC
UTILITIES COMMISSION

December 18, 2015

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Allen, Texas 75013

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Ms. Jean Jewell
Commission Secretary
P.O. Box 83720
Boise, Idaho 83720-0074

CTC-T-15-02

RE: Broadband Tax Credit for January 1, 2014 – December 31, 2014 Investment – Citizens Telecommunications Company of Idaho d/b/a Frontier Communications of Idaho

Dear Ms Jewell:

Enclosed for filing with the Commission is the application of Citizens Telecommunications Company of Idaho d/b/a Frontier Communications of Idaho for a broadband tax credit for January 1, 2014 – December 31, 2014. Frontier requests that the Commission find the Company eligible to receive an Idaho tax credit and that the broadband equipment installed in 2014 meets the definition of qualified broadband equipment as set out in Idaho Code 63-30291(3)(b).

1. **Name and address of the applicant including a contact person in the event that there are questions regarding the application and its content.**

Kim Douglass, 805 Central Expressway South, Suite 200, Allen, TX 75013

2. **Indicate whether the applicant is a telecommunications carrier, a commercial mobile service carrier, a cable or video provider, a satellite carrier or other type of wireless carrier.**

Citizens Telecommunications Company of Idaho is a telecommunications carrier.

3. **Identify the area or location where the equipment is installed in Idaho.**

The equipment is installed in: Fairfield, Garden Valley, Horseshoe Bend, Marsing, McCall, New Meadows, Parma, and Riggins.

4. Describe the type of broadband services offered to the public in Idaho.

Asymmetrical Digital Subscriber Line (ADSL)

5. State the network transmission rate in bits per second at which subscribers to the relevant broadband services can send and receive.

Up to 640 Kbps send and 6 Mbps receive

6. Provide the specific list of the equipment types that the application is requesting that the Commission determine is qualified broadband equipment” as defined in Idaho Code 63-30291(3)(b). List the brand, manufacturer, model numbers, and or other distinguishing features of the installed equipment.

Please see attached.

7. Quantify the percentage and number of potential Idaho customers that could be served with the broadband equipment and the percentage and number of non-Idaho subscribers that will be/could be served by the broadband network.

Broadband is now available to approximately 14,608 Frontier Idaho customers. This is over 87% of the total customer base.

8. Provide the dates and time periods that the broadband equipment was installed in Idaho.

January 1, 2014 – December 31, 2014.

9. Provide a written description (including the basic schematics or general drawings) of the relevant broadband network including a description of how the installed equipment is an “integral part” of the broadband network.

The equipment placed on the attached work orders was all placed into service within the physical borders of the State of Idaho. It is an integral part of a network that permits broadband signaling to occur.

10. **Enclose a statement certifying that the applicant has read the applicable statutes for broadband investment income tax credit and the applicant believes that the subject broadband equipment qualifies for the tax credit under Idaho Code 63-30291.**

Please see the attached statement of certification.

If you have any questions concerning this filing, please contact me at 972-908-4415.

Sincerely,

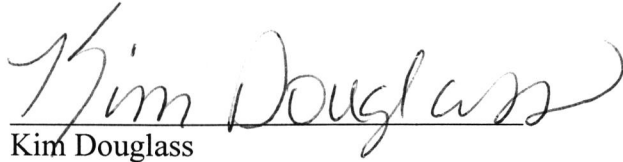
A handwritten signature in cursive script that reads "Kim Douglass". The signature is written in dark ink and is positioned above the printed name and title.

Kim Douglass
Manager
Compliance – Regulatory Affairs

IDAHO BROADBAND CERTIFICATION

I hereby certify that representatives of Citizens Telecommunications Company of Idaho d/b/a Frontier Communications of Idaho (the applicant) have read the applicable statutes for the broadband investment tax credit, and the applicant believes that the subject broadband equipment qualifies for the tax credit under Idaho Code 63-3029I.

Dated: December 18, 2015

A handwritten signature in cursive script that reads "Kim Douglass". The signature is written in dark ink and is positioned above a horizontal line.

Kim Douglass
Manager, Compliance
Citizens Telecommunications Company of Idaho

Citizens Telecommunications Company of Idaho
2014 Broadband Investment - Idaho

ID Fairfield	\$11,701.73
5107109 - FRFDID - ADD CISCO ME3600 TO FAIRFIELD IDAHO	11701.73
ID Garden Valley	\$5,324.10
5106017 - GRVYIDXC (S&C) ADD TA5K @ GARDEN VALLEY FOR VDSL	5324.1
ID Homedale	\$12,712.13
5111022 - HMDL - ADD 1250 PSAX OC3 CARD FOR REHOME TO MCCALL	7266.59
5116016 - HMDL:MOUNTAIN VIEW EQUIPMENT COMPANY	5445.54
ID Horseshoe Bend	\$15,388.45
5105250 - HRBNIDXCH09 (S&C) NEW ADTRAN TA5000;EQ.W/96 VDSL	15388.45
ID Marsing	\$7,171.61
5115237 - MRNG:AMVAC CHEMICAL CORP MARSING IDAHO	7171.61
ID McCall	\$69,613.12
5105152 - MCCL UPGRADE IOF TO NEW MEADOWS	13.67
5105728 - MCCL -ADD ME3600 FOR SCHOOL DISTRICT 201 LENORA	1931.35
5105949 - MCCL FTTCs - AT&T - 225 INDUSTRIAL LOOP MCCALL, ID	-56.26
5106402 - MCCL ADD CWDM TO NEW MEADOWS	38.4
5109361 - MCCL-ADD CP9145E TO BRUNDAGE MTN RESORT	2866.58
5111012 - MCCL:RAD ETX-302AX METRO-E SUPPLY	5065.58
5111023 - MCCL -ADD PSAX OC3 CARD FOR FCA REHOME TO SEATTLE	6045.18
5111098 - MCCL:INSTALL TA1248A FOR HSI GROWTH IN JUGHANDLE	9434.39
5113590 - MCCL:INSTALL TA1148A AND ML638 AT SPRING MNT RANCH	17753.2
5113658 - MCCL:INSTALL TA1248A FOR HSI GROWTH IN LICK CREEK	3444.54
5115777 - MCCL METRO-E 76 - FIBER BUILD TO SHORELODGE	14791.72
5116018 - MCCL:SHORELODGE METROE	8284.77
ID New Meadows	\$1,394.34
5105151 - NWMD ADD FW4500 FOR IOF AND CAMBRIDGE TELE MEET	1394.34
ID Parma	\$20,055.31
5110135 - PARMIDXC ADD GIGE CARD TO CALIX	20055.31
ID Riggins	\$20,117.35
5112185 - RGNS:INSTALL TA1248V FOR HSI GROWTH IN RIGGINS	8716.05
5113803 - RGNS:INSTALL TA1148A IN THE HAZARD CREEK REMOTE	9381.08
5113824 - RGNS CAF EXPANSION 09 - 1148 TO HAZARD CREEK ESA	2020.22
Grand Total	\$163,478.14